

Exhibit 9

was involved in the processing of Sven Nielsen's case.

It would have been appropriate if the relatively large sums transferred to Sven Nielsen had given rise to reflections on the risks that Lisbeth Rømer was also aware of in 2011 in the area of dividend tax. Furthermore, it would have been appropriate if she had ensured that the employee handling Sven Nielsen's employee equality case was informed of the risks associated with the then dividend tax administration, which she herself had pointed out, cf. above. We cannot find in the written material that such an orientation took place. However, we find that a failure, if any, does not constitute a service offense. In this connection, it must be added that the increase in the payment of dividend reimbursement was not significant at this time, nor was there any knowledge or suspicion of fraud with the reimbursement reimbursement.

3.2.13 Jim Sørensen

We recall that only Lise Lauridsen and Lars Lindencrone Petersen have had access to the material that forms the basis for the assessment of Jim Sørensen, cf. Chapter 1, section 2.2.1, above, and the assessment in this section can therefore only be attributed to them. .

During the period April 2013 until the end of February 2015, Jim Sørensen was hired as Deputy Director of Recovery with responsibility for personal injury cases. Prior to that, he was Director of Taxation in Central and South Zealand. On March 1, 2015, he took over as Director of Efforts. He is a civil servant.

Our investigation has not shown that Jim Sørensen has dealt with the dividend tax area prior to the course in the summer of 2015, when Anne Munksgaard informed him by phone and e-mail of the information that had been received from SKAT from outside about possible dividend tax fraud.

It is clear from the written material that Anne Munksgaard stated by the said email that she and her department would follow up on the information received. There is no information available on the content of the conversation between Jim Sørensen and Anne Munksgaard, which reportedly preceded this. However, Jim Sørensen could then, as a starting point, have to assume that Special Control conducted the investigations of the information received, which could naturally give rise to this, and would respond adequately to the results of these investigations.

We cannot say whether there was any further contact between Jim Sørensen and Anne Munksgaard later on (prior to the notification to the State Prosecutor for Special Economic and